

Synopsis Report for Collective Task

14-2-8002

Perform Disbursing Operations

Status: Active

Last Changed 10 Oct 2007

Task Data:

Proponent: Finance

Type: Unit

MOPP: Never

Common: No

Major BOS: Combat Service Support (CSS)

Night Vision: No

Staff Task: No

Restricted Read: No

Approved: 10/10/2007

Obsolete:

Condition: The Financial Management (FM) Company is deployed in support of units engaged in full spectrum operations. The FM Company has stationed its subordinate FM Detachments throughout the company's area of responsibility. FM Detachments provide support on an area basis to all US units and allied and coalition forces (with funding agreements) operating in or passing through their support area, as appropriate. Allocation of funds has been coordinated with the theater Financial Management Center (FMC). Soldiers and commercial vendors require cash and check payments to complete mission requirements. Direct, indirect, and day-rate foreign national personnel have been hired and must be paid. Coalition elements operating in the area may also have requirements for funding support for the procurement of supplies and services. All tactical standing operating procedures and necessary support agreements with coalition forces are available. The Financial Management Tactical Platform, Deployable Disbursing System, and other automated systems and software, as applicable, will be employed in support of operations. Conventional attacks by hostile aircraft and operations by ground elements are possible. Threat capabilities also include information gathering, hostile force sympathizers, and terrorist activities in a chemical, biological, radiological, nuclear (CBRN) environment. This task should not be trained in MOPP4.

Standard: Disbursing operations are performed in accordance with DODFMR 7000.14-R and command directives. Cash, negotiable instruments, paid vouchers, and disbursing records are secured and maintained with 100 percent accountability.

TASK STEPS AND PERFORMANCE MEASURES	GO	NO-GO
* 1. FM Company/Detachment commander supervises disbursing operations. a. Receives assigned mission. b. Obtains theater specific policies for disbursing operations. c. Issues mission requirements and theater policies to staff and subordinate elements. d. Determines designations and locations of supported units.	✓	

was visible throughout the entire

TASK STEPS AND PERFORMANCE MEASURES	GO	NO-GO
<ul style="list-style-type: none"> e. Coordinates life support for financial management support teams deployed with supported elements, as required. 		
<ul style="list-style-type: none"> * 2. FM Company/Detachment commander obtains public funds. 		
<ul style="list-style-type: none"> a. Verifies daily cash requirements in US or foreign currency. b. Requests funds (US or foreign, as needed) for official cash disbursements from the FM company disbursing section, designated depository, or theater banking facility, as applicable. c. Receives and accounts for US and foreign monies. 	✓	
<ul style="list-style-type: none"> * 3. FM Company/Detachment commander executes supplemental agreements with allied commanders for the provision of the advance of funds. 	✓	
<ul style="list-style-type: none"> a. Establishes controls for advancing of funds in US or foreign currency, as applicable. b. Requests clearance from higher echelon prior to issuing advances to disbursing officers of allied units. c. Ensures provisions for settlement of advances are included in the supplemental agreement. d. Maintains appropriate records of bulk and individual Soldier disbursements. 	✓	
<ul style="list-style-type: none"> 4. FM disbursing personnel operate US treasury check operations. 	NA	
<ul style="list-style-type: none"> a. Process request for blank checks from FM company disbursing section. b. Establish procedures to inventory checks when received and twice daily thereafter. c. Issue checks for payment of vouchers or in exchange for cash for deployed Soldiers or to replenish cash IAW technical standing operating procedures. d. Report voided, spoiled, canceled, undeliverable, lost, substituted, and forged checks to disbursing section chief. e. Report checks issued to disbursing section chief. 		
<ul style="list-style-type: none"> * 5. FM Company/Detachment leaders supervise disbursing operations. 		
<ul style="list-style-type: none"> a. Clear all cashiers daily. b. Identify requirements for advancing funds. c. Safeguard funds, negotiable instruments, and documents. d. Supervise the destruction of funds in the event of an emergency. e. Supervise maintenance of the check register. f. Supervise maintenance of the Daily Agent Accountability Summary, DD Form 2685. g. Supervise the preparation of cash advances. 	Checked on Disb regularly ✓	
<ul style="list-style-type: none"> 6. FM personnel provide financial support to DOD civilians. 		
<ul style="list-style-type: none"> a. Review DOD civilian pay requests against theater and Defense Finance and Accounting Service (DFAS) policies concerning pay of DOD civilians. b. Process all authorized pay actions. c. Prepare necessary vouchers for payment. d. Forward completed pay actions to DFAS. e. Forward unresolved pay inquiries to the FM company disbursing section or DFAS, as appropriate. f. Maintain required accounting records. 	Check existing agreements were maintained ✓ New requests achieved quickly	
<ul style="list-style-type: none"> 7. FM personnel provide financial support for local national payments. 		
<ul style="list-style-type: none"> a. Review local national pay requests against theater and DFAS pay policies. b. Review internal control procedures. c. Determine foreign national pay support requirements from supported units. d. Provide guidance to staff and subordinate elements. e. Coordinate pay activities with supported units. f. Process all authorized pay actions. g. Verify accuracy of payrolls and/or vouchers. h. Verify authorized identification documents. 		

TASK STEPS AND PERFORMANCE MEASURES	GO	NO-GO
<ul style="list-style-type: none"> i. Maintain required accounting records. * 8. FM Company/Detachment commander processes irregularities in the account. <ul style="list-style-type: none"> a. Reports physical losses to higher headquarters b. Verifies illegal, improper, or incorrect payments or procedures c. Accounts for losses by exchange. <i>Directed an internal investigation</i> 9. FM personnel perform banking functions when banking facilities are not available. <i>for minor loss</i> <ul style="list-style-type: none"> a. Maintain control over negotiable instruments to limit currency on the battlefield. b. Employ local command policy for check cashing. c. Sell US Treasury checks. 10. FM personnel accept collections. <ul style="list-style-type: none"> a. Verify collection vouchers (DD Form 1131, Cash Collection Voucher, DD Form 634, Receipt for Miscellaneous Collections, DD Form 707, Report of Deposits) for accuracy and completeness. b. Annotate collection voucher control log IAW DODFMR 7000.14-R. c. Process collection vouchers. d. Obtain signature of detachment commander/sergeant (deputy) on collection vouchers. e. Verify total of collection voucher control log against the total of collections reported on DD Form 2659, Voucher Control Log. 11. FM personnel make disbursements. <ul style="list-style-type: none"> a. Compare identification to voucher for payee. b. Process cash disbursements (including combat payments). c. Verify vouchers for required information, legibility, and accuracy. d. Balance out at the end of each business day. e. Process paid vouchers through the higher headquarters disbursing activity. 12. FM personnel issue check payments. <ul style="list-style-type: none"> a. Compare check with voucher for payee, amount, and check number. b. Block checks for verification and signature. c. Process paid vouchers through the higher headquarters disbursing activity. 13. FM personnel prepare finance documents and records. <ul style="list-style-type: none"> a. Maintain a check register, DD Form 115, Military Payroll Money List. b. Maintain DD Form 2665, Daily Agent Accountability Summary. c. Maintain financial files. d. Maintain a DD Form 2657, Daily Statement of Accountability, if operating as a separate Disbursing Station Symbol Number (DSSN). 14. FM personnel assist with processing enemy prisoner of war (EPW) accounts. <ul style="list-style-type: none"> a. Process DD Form 1131, Cash Collection Voucher, for confiscated EPW funds IAW technical SOPs. b. Deposit unclaimed currency (US, foreign) in appropriate account IAW technical SOPs. c. Secure detainee's currency (US, foreign) or negotiable instruments. d. Notify military intelligence activity if large sums of allied or U.S. currency are confiscated. e. Clear appropriate account IAW technical SOPs. 15. FM personnel process captured currency. <ul style="list-style-type: none"> a. Conduct an inventory (by two disinterested individuals) of all captured monies deposited at the finance element (SF 1165, Receipt for Cash-Subvoucher). b. Request disposition instructions for monies through financial management channels. 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ NG ✓ NG NG 	

TASK STEPS AND PERFORMANCE MEASURES	GO	NO-GO
c. Safeguard funds and maintain an audit trail to avoid mixing of funds on hand. d. On receipt of disposition instructions, complete DD Form 1131, Cash Collection Voucher, and comply with instructions. 16. FM personnel destroy funds, as required. a. Burn paper currency and bury or disperse coinage in bodies of water to prevent capture of funds. b. Destroy paper currency and other negotiable instruments that may be contaminated as a result of a CBRN attack. c. Destroy paper currency and other negotiable instruments unfit for circulation (torn, worn, badly burned, blood-soaked, or saturated by body fluids). d. Use standard decontamination methods prior to destruction. e. Prepare an itemized destruction schedule of all funds destroyed. f. Maintain audit trails until relieved of accountability for funds.	<div>JA</div>	

Supporting Products (References)

Step Id	Product Id	Title
----	AR 37-64	Finance and Accounting for Special Mission Funds
----	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation
----	DODFMR 7000 14-R	Department of Defense Financial Management Regulation
----	FM 1-06 (FM 14-100)	Financial Management Operations

Supporting Individual Tasks

Step Id	Task Id	Title
2.	805A-44A-8110	Determine Cash Holding Requirements
2.	805A-44A-8112	Obtain Funds for Disbursing Purposes
2.	805A-44C-4902	Perform Financial Management Detachment Operations
3.	805A-44C-4902	Perform Financial Management Detachment Operations
4.	805A-44A-8417	Employ The Deployable Disbursing System (DDS)
4.	805A-44C-1453	Enter Check Write Transactions
4.	805A-44C-4412	Verify Prepared Treasury Checks
4.	805A-44C-4902	Perform Financial Management Detachment Operations
4.	805A-DOP-8109	Employ the Deployable Disbursing System
5.	805A-44A-7108	Review Internal Control Procedures for Adequacy
5.	805A-44C-4102	Safeguard Public Funds
5.	805A-44C-4412	Verify Prepared Treasury Checks
6.	805A-DOP-8109	Employ the Deployable Disbursing System
7.	805A-44C-1005	Record Data from Expenditure Accounting Documents
7.	805A-44C-1007	Record Data from Miscellaneous Accounting Documents

7.	805A-44C-1454	Enter Cashier Transactions
7.	805A-44C-3013	Apply Administrative Control of Funds Procedures
7.	805A-44C-4102	Safeguard Public Funds
8.	805A-44C-4103	Process a Loss of Funds
8.	805A-44C-4412	Verify Prepared Treasury Checks
9.	805A-44C-4412	Verify Prepared Treasury Checks
9.	805A-44C-4902	Perform Financial Management Detachment Operations
10.	805A-DOP-8109	Employ the Deployable Disbursing System
12.	805A-44C-4412	Verify Prepared Treasury Checks
16.	805A-44A-6118	Dispose of Currency and Coin Under Special Circumstances

Environmental: None

Safety: None

Standard Degradation: None

Obtain Funds for Disbursing Purposes 805A-44A-6112

Conditions:

Given a requirement to obtain funds for disbursing purposes and access to:

- a. DFAS-IN Regulation 37-1.
- b. DoDFMR 7000.14-R, Volume 5.

Standards:

- 1. Determine the source of funding.
- 2. Notify the fund source with advance notice of the cash requirements.
- 3. Use immediate credit procedures.
- 4. Ensure protection of currency in transit.
- 5. Verify all cash received prior to acceptance.
- 6. Use registered mail shipments of currency.
- 7. Charge any bank charges or shipping costs to the operation and maintenance funds of the disbursing activity.

Performance Steps

- 1. Determine the source of funding.
 - a. Another disbursing office.
 - b. A Federal Reserve Bank (FRB).
 - c. A FRB branch.
 - d. A commercial bank willing to provide the service.
- 2. Notify the fund source with advance notice of the cash requirements.
 - a. Provide the source with:
 - (1) The date the currency is required.
 - (2) The amount, denominations, and type of currency required.
 - (3) The name and grade or rank of the person to receive the funds.
 - (4) If the funds will be received in person or shipment of funds is required.
 - b. Determine from the source:
 - (1) The type of identification required.
 - (2) If any fees will be charged.
 - (3) Any other procedures peculiar to the institution.
- 3. Use immediate credit procedures.
 - a. Ensure the bank has an agreement with the U.S. Treasury Department permitting them to receive immediate credit when cashing an exchange-for-cash check for military payroll cash.
 - b. Notify the Treasury at least 2 days before the transaction. Include:
 - (1) The name and location of the disbursing office.
 - (2) The name and address of the bank.
 - (3) The amount of the check.
 - (4) The date the check will be presented to the bank.
 - (5) A statement that the bank requests immediate credit.
 - (6) The disbursing office point of contact and commercial telephone number.
 - c. Notify the Treasury immediately if the check is not exchanged for cash.
- 4. Ensure protection of currency in transit.
 - a. Notify the installation commander and security police (through the command duty officer or other duty officer) with:
 - (1) The time of departure.
 - (2) The destination (the bank or disbursing office).
 - (3) The estimated time of return.

Performance Steps

- (4) The amount of currency.
 - b. Ensure security is provided.
 - (1) Consider:
 - (a) The amount of funds to protect.
 - (b) The distance and terrain to be covered.
 - (c) The type of transportation available.
 - (2) Use:
 - (a) Internal assets (personnel and weapons).
 - (b) The local military security police.
 - (c) The local civilian police force.
 - c. Refuse all funds if adequate security can not be provided.
5. Verify all cash received prior to acceptance.
 - a. Count all non-sealed money prior to acceptance.
 - b. Verify, by bundle, sealed new money bricks (presented with the FRB's packaging intact) at risk.
 - (1) Count the bundle immediately upon opening with witnesses to:
 - (a) The breaking of the seal.
 - (b) The count verification.
 - (2) Claim any discrepancies to the Treasury via the bank the currency was obtained from.
 - (a) Identify the bundle in question.
 - (b) Include a signed statement from the witnesses.
 - (c) Request relief of liability if the claim is not approved.
 - c. Verify all receipts by shipment in front of witnesses using the above procedures, depending upon how the money is packaged.
 6. Use registered mail shipments of currency.

Note: This method of obtaining funds is highly discouraged. Use only if no other source of currency is available.

 - a. Send an exchange-for-cash check to a FRB via registered mail.
 - b. Make arrangements with the FRB to pay the registered mail costs.
 - c. Receive notification that the shipment has been made.
 - d. Receive the shipment.
 - e. Verify all cash received.
 - f. Alert the shipper to trace the funds if they have not been received within a reasonable period of time.
 - g. Maintain a copy of the exchange-for-cash check and report the check as funds in transit on the Statement of Accountability (SF 1219) until the cash is received.
 7. Charge any bank charges or shipping costs to the operation and maintenance funds of the disbursing activity.

Evaluation Preparation:

This task may be evaluated using two methods.

- a. **SELF EVALUATION.** Perform the task on the job, using the materials listed in the conditions statement. Evaluate yourself, using the performance measures, graded in accordance with the Evaluation Guidance section.
- b. **SUPERVISOR EVALUATION.** Ensure the soldier has the materials listed in the conditions statement. Have the soldier perform the task. Evaluate the soldier, using the performance measures, graded in accordance with the Evaluation Guidance section.

Performance Measures

1. Determined the source of funding: *200*
2. Notified the fund source with advance notice of the cash requirements.
3. Used immediate credit procedures.

<u>GO</u>	<u>NO GO</u>
<u>✓</u>	—
<u>✓</u>	—
<u>NA</u>	—

Performance Measures

	<u>GO</u>	<u>NO GO</u>
4. Ensured protection of currency in transit. <i>Vault for audit</i>	<u>✓</u>	—
5. Verified all cash received prior to acceptance.	<u>✓</u>	—
6. Used registered mail shipments of currency.	<u>NH</u>	—
7. Charged any bank charges or shipping costs to the operation and maintenance funds of the disbursing activity.	<u>NH</u>	—

Evaluation Guidance:

- a. **SELF EVALUATION.** The task has been completed successfully if all performance measures are scored a GO. If you evaluated yourself a NO GO on any performance measure, refer to the applicable reference cited to research that performance measure prior to reevaluating yourself.
- b. **SUPERVISOR EVALUATION.** The soldier has completed the task successfully if all performance measures are scored a GO. If the soldier received a NO GO on any performance measure, show the soldier what was done wrong and how to do it correctly, prior to reevaluating the soldier.

References

Required
DODFMR 7000.14-R, VOL 5

Related

Perform Financial Management Detachment Operations

805A-44C-4902

Conditions:

Given a Financial Management Detachment (FMD) that has been deployed and has arrived at their area of responsibility (AOR). There is mission hand-off by a detachment that has been providing support to forces already on the ground. The detachment is providing Military Pay, Travel, Disbursing, Vendor Services, and Accounting support. The Financial Management Tactical Platform (FMTP) is available for use. Documents are being received by unit transmittal memorandums (UTMs). Documents are being coded in theater. Any pay matters that cannot be handled in theater are forwarded to higher headquarters. The following items are available for use:

- a. AR 37-104-4.
- b. Financial Management Tactical Platform (FMTP).
- c. FMTP User Manual.
- d. DFAS-IN Regulation 37-1.
- e. DoDFMR 7000.14-R, Volume 5.
- f. DoDFMR 7000.14-R, Volume 7A.
- g. DoDFMR 7000.14-R, Volume 9.
- h. FM 14-100.
- i. Military Pay Procedures Manual - Active Component (MPPM-AC).
- j. MPPM - Reserve Component (MPPM-RC).
- k. Joint Federal Travel Regulation (JFTR), Volume 1.
- l. Unit Standard Operating Procedures (SOPs).

Standards:

Conduct operations until the mission is completed or transferred to another detachment.

Performance Steps

1. Perform functions to establish operations.
 - a. Establish and maintain security around site.
 - b. Establish and maintain communications with higher headquarters (HQ) and supported units.
 - c. Implement DA Form 6, Duty Roster, to designate/manage assigned duties to appropriate personnel (guard duty, mail run, duty driver, etc.).
 - d. Coordinate mess, bath, and laundry requirements.
 - e. Establish schedule of daily events (training schedule, physical training (PT), preventive maintenance checks and services (PMCS), work call, etc.).
 - f. Identify finance support team (FST) members.
 - g. Organize the finance area in a manner suitable for effective operation.
 - h. Establish/organize the sleep plan/area.
 - i. Obtain reporting requirements from higher headquarters and establish a submission schedule.
 - j. Coordinate resupply (all classes of supply).
 - k. Coordinate with supported units for finance support.
 - l. Coordinate with the Adjutant General (AG) for daily manifest of personnel entering and leaving the area of operation (AOR).
 - m. Establish procedures to replenish funds.
 - n. Consult higher headquarters for any special requirements.
2. Supervise finance operations (Customer Service, Processing, Disbursing, Vendor Services, and Travel)
 - a. Maintain appropriate logs, files, and reports.
 - b. Establish procedures for accountability and disposition of all documents received in Military Pay operations.
 - c. Establish procedures for accountability and disposition of all documents received in Disbursing operations.

Performance Steps

- d. Establish procedures for accountability and disposition of all documents received in Vendor Services operations.
- e. Establish procedures for accountability and disposition of all documents received in Travel operations.
- f. Establish procedures for disposition of reports received for processing.
- g. Establish procedures and controls for supporting the local procurement effort for daily needs of the force.
- h. Print and distribute Net Pay Advices (NPA) and Leave and Earnings Statements (LES).
- i. Implement procedures to close out the FMD duties should the mission be completed.
- j. Implement procedures to transfer duties of the FMD should the mission be transferred to another detachment.

Evaluation Preparation:

This task may be evaluated using two methods.

- a. **SELF EVALUATION** Perform the task on the job, using the materials listed in the conditions statement. Evaluate yourself, using the performance measures, graded in accordance with the Evaluation Guidance section.
- b. **SUPERVISOR EVALUATION** Ensure the soldier has the materials listed in the conditions statement. Have the soldier perform the task. Evaluate the soldier, using the performance measures, graded in accordance with the Evaluation Guidance section.

Performance Measures

	<u>GO</u>	<u>NO GO</u>
1. Established and ensured security was maintained around the site.	<u>N/A</u>	—
2. Established and maintained communications with higher headquarters (HQ) and supported units.	<u>✓</u>	—
3. Implemented necessary Duty Rosters, DA Forms 6, which effectively designated and managed assigning duties to appropriate personnel.	<u>N/A</u>	—
4. Coordinated mess, bath, and laundry requirements.	<u>✓</u>	—
5. Established a schedule of daily events (i.e., training schedule).	<u>✓</u>	—
6. Identified finance support team (FST) members.	<u>✓</u>	—
7. Organized the finance area in a manner suitable for effective operation.	<u>✓</u>	—
8. Established a sleep plan and organized the sleep area.	<u>✓</u>	—
9. Obtained reporting requirements from higher headquarters and established a submission schedule.	—	—
10. Coordinated resupply for all classes of supply.	<u>✓</u>	—
11. Coordinated finance support with all supported units.	<u>✓</u>	—
12. Coordinated with the Adjutant General (AG) for daily receipt of manifests for all personnel entering and leaving the area of operation (AOR).	<u>N/A</u>	—
13. Established procedures for replenishment of funds. <u>DOC - 402</u>	<u>✓</u>	—
14. Consulted higher headquarters for any special requirements.	<u>✓</u>	—
15. Maintained appropriate logs, files, and reports. <u>Diamond reports - 403</u>	<u>✓</u>	—
16. Established procedures for accountability and disposition of all documents received in Military Pay operations. <u>paym files created and sent</u>	<u>✓</u>	—

Performance Measures

	<u>GO</u>	<u>NO GO</u>
17. Established procedures for accountability and disposition of all documents received in Disbursing operations. <i>KFOP SOP</i>	<u>✓</u>	—
18. Established procedures for accountability and disposition of all documents received in Vendor Services operations. <i>BVS KF32 SOP</i>	<u>✓</u>	—
19. Established procedures for accountability and disposition of all documents received in Travel operations.	<u>NA</u>	—
20. Established procedures for disposition of all reports received for processing.	<u>✓</u>	—
21. Established procedures and controls in support of the local procurement process.	<u>NA</u>	—
22. Printed and distributed Net Pay Advices (NPA) and Leave and Earnings Statements (LES).	<u>NA</u>	—
23. Implemented procedures to close out the FMD duties should the mission be completed.	<u>NA</u>	—
24. Implemented procedures for transfer duties of the detachment should the mission be transferred to another detachment.	<u>NA</u>	—

*NO outgoing PIP/TOA***Evaluation Guidance:**

a. SELF EVALUATION. The task has been completed successfully if all performance measures are scored a GO. If you evaluated yourself a NO GO on any performance measure, refer to the applicable reference cited to research that performance measure prior to reevaluating yourself.

b. SUPERVISOR EVALUATION. The soldier has completed the task successfully if all performance measures are scored a GO. If the soldier received a NO GO on any performance measure, show the soldier what was done wrong and how to do it correctly, prior to reevaluating the soldier.

References**Required**

AR 37-104-4
 DFAS-IN MANUAL 37-100-FY
 DFAS-IN REG 37-1
 DODFMR 7000.14-R, VOL 5
 DODFMR 7000.14-R, VOL 7A
 DODFMR 7000.14-R, VOL 9
 FM 14-100
 JFTR VOL 1
 MANUAL-MPPM (AC)
 MANUAL-MPPM (RC)

Related

Enter Cashier Transactions
805A-44C-1454

Conditions:

Given a requirement to disburse and collect public funds and access to:

- a. Deployable Disbursing System (DDS) User Manual.
- b. DoDFMR 7000.14-R, Volume 5.
- c. DDS access (cashier).
- d. Vault advance/return documents (internal receipts for cash)
- e. Currency and negotiable instruments.
- f. Disbursement and collection Vouchers.
- g. Customer's DD Form 2A (Armed Forces of the United States Identification Card).
- h. Signature card file.
- i. Blank Currency Exchange Records (DD Form 2664).
- j. Blank DD Form 1131.
- k. Calculator.
- l. Standard office supplies.

Standards:

1. Maintain the DDS data files without error.
2. Prepare the automated Daily Agent Accountability Summary (DD Form 2665) without error.

Performance Steps

1. Verify the Deployable Disbursing System (DDS) business day. If incorrect, notify the Disbursing Senior NCO.
2. Verify the cashier's beginning balance. If incorrect, set the correct balance.
3. Identify each transaction type.
 - a. For collection transactions, go to step 4.
 - b. For cash disbursement transactions, go to step 5.
 - c. For exchange transactions, go to step 6.
4. Record collection transactions.
 - a. Accept the cash or negotiable instrument and collection voucher (DD Form 1131), if provided, from the customer.
 - b. Verify the amount received.
 - c. Print the DD Form 1131, if applicable.
 - d. Obtain the deputy's signature on the voucher.
 - e. Initial the original and one copy of the voucher next to the "Amount Collected" block.
 - f. Retain the original and one copy of the voucher in a collection voucher file, pending settlement of the daily business.
 - g. Return all other copies of the voucher to the customer.
 - h. Make the DDS input.
5. Record cash disbursement transactions.
 - a. Verify the certification signature on the voucher against the appropriate signature card.
 - b. Obtain the payee's identification card.
 - c. Verify the name and social security number (SSN) on the voucher are the same as on the ID card and that the payee's appearance matches the picture on the ID card.
 - d. Have the payee sign the voucher.
 - e. Ensure the signature on the voucher matches the signature on the identification card.
 - f. Give the payee a copy of the voucher and return the payee's ID card.
 - g. Initial the original and each remaining copy of the voucher next to the "Amount Paid" block.
 - h. Count the cash out of the cash drawer.

Performance Steps

- j. Count the cash again to verify the amount.
 - k. Count the cash out to the customer.
 - l. Ensure the payee verifies the amount received before leaving the cashier window.
 - m. File the voucher (original and all remaining copies) in a paid voucher file, pending settlement of the daily business.
 - n. Make the DDS input.
6. Record exchange transactions.
 - a. Obtain the customer's ID card.
 - b. Accept the cash or negotiable instrument from the customer.
 - c. If a personal check is received, verify the customer is not on the dishonored check list.
 - d. If the customer is on the dishonored check list, return the check and customer's ID card and explain to the customer why the requested service can not be provided.
 - e. Verify the amount received from the customer.
 - f. Verify the type of transaction the customer wants to conduct.
 - (1) An exchange of U.S. currency for foreign currency.
 - (2) An exchange of a negotiable instrument for U.S. currency.
 - (3) An exchange of a negotiable instrument for foreign currency.
 - (4) An exchange of a negotiable instrument for both U.S. and foreign currency.
 - g. Calculate the amount of foreign currency to give to the customer, if required.
 - h. Record the transaction on the appropriate Currency Exchange Record (DD Form 2664).
 - i. Obtain the customer's signature, SSN, and unit information next to the annotated transaction on the DD Form 2664.
 - j. Verify the name and social security number on the DD Form 2664 are the same as on the ID card and that the payee's appearance matches the picture on the ID card.
 - k. Count the cash (U.S. or foreign currency or both) out of the cash drawer.
 - l. Count the cash again to verify the amount.
 - m. Count the cash out to the customer.
 - n. Ensure the payee verifies the amount received before leaving the cashier window.
 - o. Return the customer's ID card.
 - p. Make the DDS input.
7. Enter ending cashier's balances.
 - a. Count all U.S. currency, by denomination, and make the DDS input.
 - b. Count all foreign currency, by denomination, and make the DDS input.
 - c. Count all negotiable instruments, by type, and make the DDS input.
8. Print the Daily Agent Accountability Summary (DD Form 2665).

Evaluation Preparation:

This task may be evaluated using two methods.

- a. **SELF EVALUATION.** Perform the task on the job, using the materials listed in the conditions statement. Evaluate yourself, using the performance measures, graded in accordance with the Evaluation Guidance section.
- b. **SUPERVISOR EVALUATION.** Ensure the soldier has the materials listed in the conditions statement. Have the soldier perform the task. Evaluate the soldier, using the performance measures, graded in accordance with the Evaluation Guidance section.

Performance Measures

	<u>GO</u>	<u>NO GO</u>
1. Ensured the DDS business day was correct. <i>and exchange rates</i>	<u>✓</u>	<u>—</u>
2. Ensured the cashier's beginning balance was correct.	<u>✓</u>	<u>—</u>
3. Identified each transaction type correctly.	<u>✓</u>	<u>—</u>

Performance Measures

GO NO GO

4. Recorded each collection transaction by taking each of the following steps in sequence.
- Accepted the cash or negotiable instrument and collection voucher from the customer.
 - Verified the amount received.
 - Printed the collection voucher, if applicable.
 - Obtained the deputy's signature on the voucher.
 - Initialed the original and one copy of the voucher next to the "Amount Collected" block.
 - Retained the original and one copy of the voucher in a collection voucher file.
 - Returned all other copies of the voucher to the customer.
 - Made the DDS input.
5. Recorded each disbursement transaction by taking each of the following steps in sequence.
- Verified the certification signature on the voucher against the appropriate signature card.
 - Obtained the payee's identification card.
 - Verified the name and social security number (SSN) on the voucher were the same as on the ID card and that the payee's appearance matched the picture on the ID card.
 - Had the payee sign the voucher.
 - Ensured the signature on the voucher matched the signature on the ID card.
 - Gave the payee a copy of the voucher and returned the payee's ID card.
 - Initialed the original and each remaining copy of the voucher next to the "Amount Paid" block.
 - Counted the cash out of the cash drawer.
 - Counted the cash again verifying the amount.
 - Counted the cash out to the customer.
 - Ensured the payee verified the amount received before leaving the cashier window.
 - Filed the voucher (original and all remaining copies) in a paid voucher file.
 - Made the DDS input.
6. Recorded each exchange transaction by taking each of the following steps in sequence.
- Obtained the customer's ID card.
 - Accepted the cash or negotiable instrument from the customer.
 - Verified the customer was not on the dishonored check list, if a personal check was received.
 - If the customer was on the dishonored check list, returned the check and customer's ID card and explained to the customer why the requested service could not be provided.
 - Verified the amount received from the customer.
 - Verified the type of transaction the customer wanted to conduct.
 - Calculated the amount of foreign currency required for the transaction.
 - Recorded the transaction on the appropriate Currency Exchange Record (DD Form 2664).
 - Obtained the customer's signature, SSN, and unit information next to the annotated transaction on the DD Form 2664.
 - Verified the name and social security number on the DD Form 2664 were the same as on the ID card and that the payee's appearance matched the picture on the ID card.
 - Counted the cash out of the cash drawer.

✓ —

attention to detail
needs to improve
- See AAR comments

✓ —

Performance Measures**GO** **NO GO**

- l. Counted the cash again verifying the amount.
 - m. Counted the cash out to the customer.
 - n. Ensured the payee verified the amount received before leaving the cashier window.
 - o. Returned the customer's ID card.
 - p. Made the DDS input.
7. Entered the correct ending balance amount of U.S. currency, foreign currency, and negotiable instruments into DDS. ✓
8. Printed the current day's Daily Agent Accountability Summary (DD Form 2665). ✓

Evaluation Guidance:

- a. **SELF EVALUATION.** The task has been completed successfully if all performance measures are scored a GO. If you evaluated yourself a NO GO on any performance measure, refer to the applicable reference cited to research that performance measure prior to reevaluating yourself.
- b. **SUPERVISOR EVALUATION.** The soldier has completed the task successfully if all performance measures are scored a GO. If the soldier received a NO GO on any performance measure, show the soldier what was done wrong and how to do it correctly, prior to reevaluating the soldier.

References**Required**

DODFMR 7000.14-R, VOL 5

Related

Subject Area 18: Disbursing Manager Activities

Safeguard Public Funds

805A-44C-4102

Conditions:

Given a requirement to safeguard public funds and access to DoDFMR 7000.14-R, Volume 5.

Standards:

Safeguard public funds by:

1. Ensuring the Commander's responsibilities for protecting public funds and related documents are 100 percent fulfilled.
2. Ensuring the Disbursing Officer's responsibilities for safeguarding funds and related documents are 100 percent fulfilled.
3. Ensuring the Intrusion Detection System is properly used.
4. Ensuring correct storage containers are used.

Performance Steps

1. Ensure the commander's responsibilities for safeguarding funds and related documents are 100 percent fulfilled.
 - a. Ensure every individual entrusted with public funds is provided an adequate secure facility for the exclusive use of storing those funds.
 - b. Develop a security program, in the form of a Commander's policy letter, which provides adequate protection for the maximum amount of funds that will be on hand at any given time.
 - (1) Ensure personnel protection is included in the security program.
 - (2) The program must include a requirement to test security equipment for proper operation semiannually.
 - c. Ensure armed guards are made available to escort government funds to and from the disbursing office when the funds are being transported.
 - d. Ensure the facilities and funds have adequate fire protection.
2. Ensure the Disbursing Officer's (DO) responsibilities for safeguarding funds and related documents are 100 percent fulfilled.
 - a. The DO is pecuniary liable for any loss of government funds. This includes the possibility of being jointly or singularly liable for any funds lost by any appointed or assigned personnel (i.e., deputy DO, agent, or cashier).
 - b. The DO must ensure all personnel are aware of their responsibility to properly handle and protect government funds.
 - c. The DO must make a semiannual (at a minimum) personal inspection of office security measures to ensure that:
 - (1) Vaults and safes are accessible only to authorized personnel.
 - (2) All excess cash is deposited promptly.
 - (3) Windows and doors are barred and/or locked at all times after business hours.
 - (4) Access to the working area is conspicuously marked "AUTHORIZED PERSONNEL ONLY."
 - (5) Transactions are being conducted from an enclosure constructed in a manner that provides a physical barrier to normal traffic and a minimum of interference from other activities and personnel in the office.
 - (6) Security devices for the check signing machines, meters, and signature plates are kept in the custody of the DO or authorized deputy at all times.
 - (7) Adequate controls exist for the receipt, holding, and final distribution of all undelivered and returned checks.

Performance Steps

- (8) An affidavit from each deputy, agent, and cashier attesting to the receipt of written and oral instructions regarding the proper care and handling of cash and accountable documents is on file.
 - (9) All funds, blank U.S. treasury checks and bonds, blank depository checks, and other accountable items are kept in containers that meet the minimum security standards required.
 - (10) All fund containers on rollers or weighing less than 750 pounds are stored in a vault or secured in such a way to prevent movement.
 - (11) The combinations of all vaults, safes, and fund containers are changed at least once every six months and upon relief, transfer, separation, or discharge of the accountable individual.
 - (12) A record of combination changes is kept inside each vault, safe, or container.
 - (13) The combination dial to the vault, safe, or container is shielded to prevent the possibility of the combination being observed.
 - (14) The name and phone number of the accountable individual is posted on the inside of the vault, safe, or container.
 - (15) Keys to the work space or disbursing office are strictly controlled.
 - (16) All security equipment is tested at least semiannually for proper operation and a record of the tests maintained.
 - (17) The servicing Defense Finance and Accounting Service (DFAS) center is informed of any request for adequate safeguarding facilities that has been denied.
 - (18) The commander is advised of any security shortfalls or breaches.
3. Ensure the Intrusion Detection System (IDS) is properly used.
 - a. The IDS is used to provide maximum protection of government resources.
 - b. The IDS deters unauthorized entry into the disbursing area.
 - (1) There are three levels of protection: penetration, motion, and point detection.
 - (2) For the best protection, the area must be equipped with at least two levels of protection.
 - (3) The existence of the IDS must be well publicized in order for it to act as a deterrent.
 - c. The IDS system must be tested regularly.
 - d. IDS monitors must be trained to understand the system they are monitoring to include its operation and fault isolation.
 4. Ensure proper storage containers are used.
 - a. Currency and negotiable instruments must be stored in containers with the following minimum requirements (based upon the value of the funds):
 - (1) Under \$7,500.00, the commander determines the container requirement.
 - (2) Between \$7,500.00 and \$49,999.99, the funds may be stored in any security container that:
 - (a) Carries a class 1 or 5 General Services Administration (GSA) security rating.
 - (b) Or is a burglary resistant safe carrying at least an Underwriters' Laboratories' (UL) classification of Tool Resistant Safe, TL-15 (e.g., will resist forced entry for 15 minutes).
 - (c) Has a Group 1R combination lock.
 - (3) Over \$50,000.00 the funds must be stored in a burglary resistant safe or vault that:
 - (a) Carries at least an UL classification of Tool Resistant Safe, TL-30 (e.g., will resist forced entry for 30 minutes).
 - (b) Has a Group 1R combination lock.
 - b. All vouchers, ledgers, and other disbursing related records may be stored in any container authorized for funds in excess of \$7,499.99 as described above.

Evaluation Preparation:

This task may be evaluated using two methods.

- a. **SELF EVALUATION.** Perform the task on the job, using the materials listed in the conditions statement. Evaluate yourself, using the performance measures, graded in accordance with the

Evaluation Guidance section:

b. **SUPERVISOR EVALUATION.** Ensure the soldier has the materials listed in the conditions statement. Have the soldier perform the task. Evaluate the soldier, using the performance measures, graded in accordance with the Evaluation Guidance section.

Performance Measures	GO	NO GO
1. Ensured the commander's responsibilities for safeguarding funds and related documents was 100 percent fulfilled.	<u>✓</u>	—
2. Ensured all personnel were aware of their responsibility to properly handle and protect government funds.	<u>✓</u>	—
3. Made a semiannual personal inspection of office security measures to ensure:	<u>N/A</u>	—
a. Vaults and safes were accessible only to authorized personnel.		
b. All excess cash was deposited promptly.		
c. Windows and doors were barred and/or locked at all times after business hours.		
d. Access to the working area was conspicuously marked "AUTHORIZED PERSONNEL ONLY."		
e. Transactions were conducted from an enclosure constructed in a manner which provided a physical barrier to normal traffic and a minimum of interference from other activities and personnel in the office.		
f. Security devices for the check signing machines, meters, and signature plates were kept in the custody of the Disbursing Officer (DO) or authorized deputy at all times.		
g. Adequate controls existed for the receipt, holding, and final distribution of all undelivered and returned checks.		
h. An affidavit from each deputy, agent, and cashier attesting to the receipt of written and oral instructions regarding the proper care and handling of cash and accountable documents was on file.		
i. All funds, blank U.S. treasury checks and bonds, blank depository checks, and other accountable items were kept in containers that met the minimum security standards required.		
j. All fund containers on rollers or weighing less than 750 pounds were stored in a vault or secured in such a way to prevent movement.		
k. The combinations of all vaults, safes, and fund containers were changed at least once every six months and upon relief, transfer, separation, or discharge of the accountable individual.		
l. A record of combination changes was kept inside each vault, safe, or container.		
m. The combination dial to the vault, safe, or container was shielded to prevent the possibility of the combination being observed.		
n. The name and phone number of the accountable individual was posted on the inside of the vault, safe, or container.		
o. Keys to the work space or disbursing office were strictly controlled.		
p. All security equipment was tested at least semiannually for proper operation and a record of the tests was maintained.		
q. The servicing Defense Finance and Accounting Service (DFAS) center was informed of any request for adequate safeguarding facilities that was denied.		
r. The commander was advised of any security shortfalls or breaches.		
4. Ensured the Intrusion Detection System (IDS) is:	<u>N/A</u>	—
a. Providing maximum protection of government resources.		
b. Deterring unauthorized entry into the disbursing area.	<u>N/A</u>	—
5. Ensured at least two levels of IDS protection were used at all times.		—

Performance Measures**GO** **NO GO**

6. Ensured currency and negotiable instruments were maintained in the proper storage containers.

✓ *Soldier performed at site*

7. Ensured all vouchers, ledgers, and other disbursing related records were maintained in the proper storage containers.

✓ **Evaluation Guidance:**

a. SELF EVALUATION. The task has been completed successfully if all performance measures are scored a GO. If you evaluated yourself a NO GO on any performance measure, refer to the applicable reference cited to research that performance measure prior to reevaluating yourself.

b. SUPERVISOR EVALUATION. The soldier has completed the task successfully if all performance measures are scored a GO. If the soldier received a NO GO on any performance measure, show the soldier what was done wrong and how to do it correctly, prior to reevaluating the soldier.

References**Required**

DODFMR 7000.14-R, VOL 5

Related

Process a Loss of Funds

805A-44C-4103

Conditions:

Given that you are the NCOIC of the disbursing section; a loss of funds exists, and access to:

- a. DoDFMR 7000.14-R, Volume 5.
- b. A blank Subsidiary Accountability Record (DD Form 2667).
- c. The current business day's Daily Statement of Accountability (DD Form 2657).
- d. The Daily Agent Accountability Summary's (DD Form 2665) supporting the DD Form 2657.
- e. Blank Daily Statement of Accountability (DD Form 2657).
- f. Blank Daily Agent Accountability Summary (DD Form 2665).
- g. Verified Daily Statement of Accountability (DD Form 2657) from the previous business day.
- h. Verified Daily Agent Accountability Summary's (DD Form 2665) from the previous business day.
- i. Completed Statement of Accountability (SF 1219) from the previous month.
- j. Completed Advice of Check Issue Discrepancy (FMS Form 5206).
- k. Completed Journal Voucher (OF 1017-G).
- l. Disbursement and Collection vouchers.
- m. Completed Deposit Ticket (SF 215).
- n. Completed Debit Voucher (SF 5515).
- o. Completed Statement of Agent Officer's Account (DD Form 1081).
- p. Completed Cash Collection Voucher (DD Form 1131).
- q. U.S. Currency Vault Ledger.
- r. Foreign Currency Vault Ledger.
- s. Check Register.
- t. Calculator.

Standards:

Process a loss of funds with 100% accuracy.

Performance Steps

1. Identify a loss of funds exists in the Disbursing Officer's (DO) account.
 - a. A loss of funds is any irregularity in the DO account categorized as either a physical loss of funds or an illegal, incorrect, or improper payment.
 - b. A physical loss of funds is any loss of currency or negotiable items.
 - (1) A major physical loss of funds is:
 - (a) Any physical loss of \$750.00 or more; or,
 - (b) Any physical loss where there is evidence of fraud, regardless of the dollar amount.
 - (2) A minor physical loss of funds is any loss of less than \$750.00 without any evidence of fraud.
 - c. An illegal, incorrect, or improper payment is the result of any of the following actions:
 - (1) An overpayment to a payee.
 - (2) Two or more payments to the same payee for the same entitlement.
 - (3) Payment to the wrong payee.
 - (4) U.S. Treasury check issue overdrafts (i.e., an overpayment to a payee).
 - (5) Negotiation of both an original and a substitute U.S. Treasury check (i.e., two payments to the same payee for the same entitlement).
 - (6) Negotiation of both an original and a recertified U.S. Treasury check.
 - (7) Any payment based on fraudulent, forged, or altered documents prepared or presented by individuals who do not work in the disbursing office.
 - (8) Any payment in violation of DoDFMR 7000.14-R, Volume 5.
2. Ensure the accountable individual takes the proper action upon discovery of a loss of funds.
 - a. Immediately cease operations.

Performance Steps

- b. Immediately prepare a Daily Agent Accountability Summary (DD Form 2665) posting all transactions since the last balancing.
 - c. Immediately verify, by actual count, that the total of all cash and accountable documents held agree with the amounts shown as on hand on the DD Form 2665.
 - d. If the loss is not resolved, report the loss to the immediate commander and the DO requesting an immediate audit of all disbursing assets.
3. Ensure the DO takes the proper action upon discovery of a loss of funds.
 - a. Immediately verify that all transactions have been properly posted to the Daily Statement of Accountability (DD Form 2657) and/or each deputy's, agent's, or cashier's Daily Agent Accountability Summary (DD Form 2665) since the last balancing.
 - b. Immediately verify the accuracy of all totals on the DD Form 2657 and/or each deputy's, agent's, or cashier's DD Form 2665 since the last balancing.
 - c. Immediately verify, by actual count, that the total of all cash and accountable documents held by the DO and all deputies, agents, and cashiers agree with the amounts shown as on hand on the respective DD Form 2657 and DD Forms 2665.
 - d. If the loss is not resolved within 24 hours of discovery, the DO must report the loss (in writing) to the commander and request an immediate audit of all disbursing assets by a cash verification team.
 - (1) If the cash verification team resolves the loss, report the finding (in writing) to the commander. No further action is required.
 - (2) If the cash verification team cannot resolve the loss, report the finding (in writing) to the commander and take action to process the loss of funds.
4. Ensure the commander takes the proper action upon discovery of a loss of funds.
 - a. Immediately report all major physical losses of funds and all payments based on fraudulent, forged, or altered documents prepared or presented by individuals who do not work in the disbursing office through the chain of command to the servicing Defense Finance and Accounting Service (DFAS) center. Include:
 - (1) The specific type of loss.
 - (2) All known circumstances surrounding the loss.
 - (3) The dollar amount of the loss.
 - (4) The identity of all the accountable individuals; to include name, rank, and position.
 - (5) The type of investigation that has been or will be done.
 - (6) The estimated date of completion of the investigation.
 - (7) The status of any recovery action in progress or contemplated.
 - b. All minor physical losses of funds are reported to DFAS quarterly to request relief of liability.
 - c. All erroneous payments not involving fraud are turned over to DFAS for collection action if recoupment cannot be made within 90 days of continuous aggressive collection action.
5. Process a major physical loss of funds.
 - a. The accountable individual must record the loss on the DD Form 2665 prepared for the day's business.
 - b. The accountable individual makes a turn-in using the Statement of Agent Officer's Account (DD Form 1081) to turn-in the loss.
 - c. Prepare the Subsidiary Accountability Record (DD Form 2667).
 - (1) A cumulative record of losses for every day that there is a loss of funds.
 - (2) The DD Form 2667 is kept on file with the DD Form 2657 as a subsidiary record.
 - (3) Complete the form as follows:
 - (a) For Item 1, DSSN, enter the Disbursing Station Symbol Number (DSSN).
 - (b) For Item 2, Purpose of Record, enter "Cumulative Losses of Funds."
 - (c) For Item 3, Name of Disbursing Officer, enter the DO's name and rank.
 - (d) For Item 4, Address, enter the DO's organization and address.
 - (e) For Item 5, Date, for each loss of funds enter the date the loss was picked up in the DO's accountability.

Performance Steps

- (f) For Item 6, Reference or Explanation, for each loss enter a brief description of the loss together with identification of the person responsible for the loss (if known).
 - (g) For Item 7, Increase, for each loss enter the amount of the loss.
 - (h) For Item 8, Decrease, enter the amount of any physical loss recovered or recouped. It is also used to record relief of liability for losses, if granted.
 - (i) For Item 9, Balance, enter the cumulative total of the losses shown in the record. This balance must be in agreement with DD Form 2657, line 7.3, Losses of Funds at all times.
 - d. Record the loss on the DD Form 2657.
 - (1) If no fraud was perpetrated by someone in the disbursing office:
 - (a) Increase line 7.3, Loss of Funds (or line 9.3, Loss of Funds, if the loss is from the predecessor's accountability).
 - (b) Decrease the appropriate cash on hand line (lines 6.1 through 6.9).
 - (2) If fraud was perpetrated by someone in the disbursing office:
 - (a) Prepare a collection voucher to transfer the amount of the fraudulent payment back into the appropriation from which it was disbursed.
 - (b) Increase line 7.3, Loss of Funds (or line 9.3, Loss of Funds, if the loss is from the predecessor's accountability).
 - (c) Increase line 4.1B, Refunds.
 - e. Record the loss on the Statement of Accountability (SF 1219).
 - (1) Prepare the SF 1219 following normal procedures.
 - (2) Line 7.3, Losses of Funds, will be increased.
 - (3) Line 4.1, Net Disbursements, will be increased if fraud was involved.
 - (4) The appropriate cash line (lines 6.1 through 6.9) will be decreased if no fraud was involved.
 - f. Investigate the loss of funds.
 - (1) The commander requests appointment of an investigating officer (IO) through the chain of command.
 - (2) The IO conducts an investigation into the circumstances surrounding the loss.
 - (3) The IO prepares a Report of Investigation (ROI) making appropriate findings and recommendations, including whether or not relief of liability should be granted.
 - (4) The ROI is forwarded to the commander for review.
 - (5) The commander reviews the ROI and makes any additional findings and recommendations deemed pertinent, including whether or not relief of liability should be granted.
 - (6) The ROI is forwarded to the servicing DFAS center through the chain of command.
 - (7) DFAS makes the final decision concerning relief of liability.
 - g. Process a relief of liability.
 - (1) The servicing DFAS center will provide the instructions for removal of the loss from the DD Form 2657 and SF 1219.
 - (2) If the loss has already been recovered from the accountable individual, instructions for the refund will be included.
 - h. Process a denial of relief of liability.
 - (1) The servicing DFAS center will direct the commander to initiate collection action against the accountable individual.
 - (2) If the loss has already been recovered from the accountable individual, the individual will be notified of the denial.
 - i. The case is closed when the actions directed by DFAS are completed.
6. Process a minor physical loss of funds.
- a. The accountable individual must record the loss on the DD Form 2665 prepared for the day's business.
 - b. The accountable individual makes a turn-in using the Statement of Agent Officer's Account (DD Form 1081) to turn-in the loss.

Performance Steps

- c. Prepare the Subsidiary Accountability Record (DD Form 2667) as a cumulative record of losses for every day there is a loss of funds using the procedures described above.
- d. Prepare a separate DD Form 2667 maintained specifically for minor losses of funds.
 - (1) Record only minor losses that have not been recovered during the current calendar quarter.
 - (2) Use the same procedures as described in performance step 5.c.(3), except:
 - (a) For Item 2, Purpose of Record, enter "Minor Loss of Funds Report" and the calendar quarter.
 - (b) Item 8 is not used.
- e. Record the loss on the DD Form 2667.
 - (1) Increase line 7.3, Loss of Funds (or line 9.3, Loss of Funds, if the loss is from the predecessor's accountability).
 - (2) Decrease the appropriate cash on hand line (lines 6.1 through 6.9).
- f. Record the loss on the Statement of Accountability (SF 1219).
 - (1) Prepare the SF 1219 following normal procedures.
 - (2) Line 7.3, Losses of Funds, will be increased.
 - (3) The appropriate cash line (lines 6.1 through 6.9) will be decreased.
- g. Investigate the loss of funds.
 - (1) If the loss is greater than \$300.00, someone outside the disbursing office must conduct an informal investigation.
 - (a) The commander appoints the IO.
 - (b) A written investigatory report must be completed IAW DoDFMR 7000.14-R, Volume 5, paragraph 060402C2.
 - (c) The IO must recommend whether or not relief from pecuniary liability be granted.
 - (d) A certification signed by the DO must be included stating that the accountable individual has been counseled regarding appropriate corrective measures to prevent a recurrence of a loss.
 - (2) If the loss is \$300.00 or less, an informal investigation must be performed by the DO.
 - (a) If the loss is attributable to the DO, the primary deputy DO must conduct the investigation.
 - (b) A written investigatory report must be completed IAW DoDFMR 7000.14-R, Volume 5, paragraph 060402C1.
 - (c) The IO must recommend whether or not relief from pecuniary liability be granted.
 - (d) A certification signed by the DO must be included stating that the accountable individual has been counseled regarding appropriate corrective measures to prevent a recurrence of a loss.
 - (3) The investigatory reports are submitted with a Quarterly Minor Loss Report.
- h. Submit a Quarterly Minor Loss Report to the servicing DFAS center.
 - (1) Prepare the report in triplicate. The report must include:
 - (a) A covering transmittal letter.
 - (b) The DD Form 2667 itemizing each minor loss for the quarter.
 - (c) The written investigatory report for each loss arranged in the same order as the losses appear on the DD Form 2667.
 - (2) Submit by the 5th workday following the end of the quarter.
 - (3) The original is mailed to DFAS.
 - (4) One copy is provided to the commander.
 - (5) One copy is retained.
- i. The servicing DFAS center reviews the Quarterly Minor Loss Report for completeness.
- j. The Quarterly Minor Loss Report is forwarded to the DFAS General Counsel for review.
- k. The General Counsel recommends to the DFAS Director if relief of liability should be granted.
- l. The Director denies or grants relief of liability for each separate minor loss.
- m. Process a relief of liability.
 - (1) The servicing DFAS center will either provide the instructions for removal of the loss from the DD Form 2657 and SF 1219 or forward a check for the amount of relief granted.

Performance Steps

- (2) If the loss has already been recovered from the accountable individual, instructions for the refund will be included.
 - n. Process a denial of relief of liability.
 - (1) The servicing DFAS center will direct the commander to initiate collection action against the accountable individual.
 - (2) If the loss has already been recovered from the accountable individual, the individual will be notified of the denial.
 - o. The case is closed when the actions directed by DFAS are completed.
7. Process an illegal, incorrect, or improper payment.
- a. No separate accounting on the DD Forms 2657 and 2667, and the SF 1219 is needed as the erroneous payment has been charged to a valid appropriation and the payment already made.
 - b. Take aggressive action to recoup the erroneous payment from the payee.
 - (1) If recouped, credit the monies to the appropriation from which disbursed.
 - (2) If recoupment cannot be made within 90 days of continuous aggressive collection action, turn over to DFAS for collection action.
 - c. Investigate the loss.
 - (1) If fraud is suspected, investigate the loss as a major loss of funds.
 - (2) If no fraud is involved, an informal investigation similar to a minor loss of funds over \$25.00 must be conducted. The report must include:
 - (a) The facts concerning the payment.
 - (b) The reason no formal investigation is being conducted.
 - (c) Whether or not relief of liability is recommended.
 - (d) Whether or not a request for relief of liability is being submitted.
 - (3) The commander may request a formal investigation whether or not fraud is suspected.
 - d. A request for relief of liability from the servicing DFAS Center may be made. The request must:
 - (1) Reference the date the case was forwarded to DFAS for further collection action.
 - (2) Include the ROI or investigatory comments.
 - (3) Be submitted through the commander.

Evaluation Preparation:

This task may be evaluated using two methods.

- a. **SELF EVALUATION.** Perform the task on the job, using the materials listed in the conditions statement. Evaluate yourself, using the performance measures, graded in accordance with the Evaluation Guidance section.
- b. **SUPERVISOR EVALUATION.** Ensure the soldier has the materials listed in the conditions statement. Have the soldier perform the task. Evaluate the soldier, using the performance measures, graded in accordance with the Evaluation Guidance section.

Performance Measures

	<u>GO</u>	<u>NO GO</u>
1. Identified a loss of funds existed in the Disbursing Officer's (DO) account.	<u>✓</u>	—
2. Ensured the accountable individual took the proper action upon discovery of a loss of funds.	<u>✓</u>	—
3. Ensured the DO took the proper action upon discovery of a loss of funds.	<u>✓</u>	—
4. Ensured the commander took the proper action upon discovery of a loss of funds.	<u>✓</u>	—
5. Processed a major physical loss of funds by ensuring:	<u>NA</u>	—
a. The loss was recorded by the accountable individual on the DD Form 2665 prepared for the day's business.		
b. The accountable individual made a turn-in of the loss using the Statement of Agent Officer's Account (DD Form 1081).		
c. Completion of the Subsidiary Accountability Record (DD Form 2667), items 1 through 9, maintained as a cumulative accounting of all losses of funds.		

*Excellent job
with this task!*

Performance Measures

GO NO GO

- d. The loss was recorded on the DD Form 2657:
- If no fraud was perpetrated by someone in the disbursing office, increased line 7.3 (or 9.3) and decreased the appropriate cash on hand line (lines 6.1 through 6.9) for the amount of the loss.
 - If fraud was perpetrated by someone in the disbursing office, prepared a collection voucher, increased line 7.3 (or 9.3), and increased line 4.1B for the amount of the loss.
- e. The loss was recorded on the Statement of Accountability (SF 1219) by:
- Increasing line 7.3 by the amount of the loss.
 - Increasing line 4.1 by the amount of the loss if fraud was involved.
 - Decreasing the appropriate cash on hand line (lines 6.1 through 6.9) by the amount of the loss if no fraud was involved.
- f. The loss of funds Investigating Officer's (IO) Report of Investigation (ROI) was submitted through the chain of command to the servicing DFAS center for approval or denial of relief of liability.
- g. The relief of liability was processed per instructions provided by the servicing DFAS center; or, the denial of relief of liability was processed per instructions provided by the servicing DFAS center.
- h. The case was closed.
6. Processed a minor physical loss of funds by ensuring:
- The accountable individual recorded the loss on the DD Form 2665 prepared for the day's business.
 - The accountable individual made a turn-in of the loss using the Statement of Agent Officer's Account (DD Form 1081).
 - Completion of the Subsidiary Accountability Record (DD Form 2667), items 1 through 9, maintained as a cumulative accounting of all losses of funds.
 - Preparation of a separate DD Form 2667, items 1 through 9, maintained specifically for minor losses of funds.
 - The loss was recorded on the DD Form 2657 by:
 - Increasing line 7.3 (or 9.3) by the amount of the loss.
 - Decreasing the appropriate cash on hand line (lines 6.1 through 6.9) by the amount of the loss.
 - The loss was recorded on the Statement of Accountability (SF 1219) by:
 - Increasing line 7.3 by the amount of the loss.
 - Decreasing the appropriate cash line (lines 6.1 through 6.9) by the amount of the loss.
 - The loss of funds was investigated by:
 - Someone outside the disbursing office if the loss was greater than \$300.00.
 - The DO if the loss was \$300.00 or less.
 - The Quarterly Minor Loss Report was submitted to the servicing DFAS center by the 5th workday following the end of the quarter.
 - The relief of liability was processed per instructions provided by the servicing DFAS center; or, the denial of relief of liability was processed per instructions provided by the servicing DFAS center.
 - The case was closed.
7. Processed an illegal, incorrect, or improper payment by ensuring:
- No separate accounting on the DD Forms 2657 and 2667, and the SF 1219 was completed.
 - Aggressive action was taken to recoup the erroneous payment from the payee.
 - The loss of funds was investigated:
 - As a major loss of funds if fraud was suspected.

✓
\$100

NA

Performance Measures**GO** **NO GO**

- (2) As a minor loss of funds over \$25.00, if no fraud was involved.
- d. A request for relief of liability was made to the servicing DFAS Center if recoupment from the payee could not be made.

internal investigation was completed, casuit was held liable

Evaluation Guidance:

- a. **SELF EVALUATION.** The task has been completed successfully if all performance measures are scored a GO. If you evaluated yourself a NO GO on any performance measure, refer to the applicable reference cited to research that performance measure prior to reevaluating yourself.
- b. **SUPERVISOR EVALUATION.** The soldier has completed the task successfully if all performance measures are scored a GO. If the soldier received a NO GO on any performance measure, show the soldier what was done wrong and how to do it correctly, prior to reevaluating the soldier.

References

Required
DODFMR 7000.14-R, VOL 5

Related

Review Internal Control Procedures for Adequacy
805A-44A-7108

Conditions:

Given a requirement to review internal control procedures for adequacy and access to:

- a. DoDFMR 7000.14-R, Volume 5.
- b. FM 19-30.

Standards:

Review cashier, agent, cash management, and Treasury check operations to ensure internal control procedures are adequate.

Performance Steps

1. Review the internal control procedures for cashier operations to ensure:
 - a. The overall construction of cashier cages is adequate (thickness, strength, protective window, bars, only one lockable entrance, lockable money drawers, adequate lighting, alarms).
 - b. Only authorized personnel are allowed in the area near cashier cage entrances.
 - c. Alarms are tested periodically.
 - d. Vaults and safes meet the specifications outlined in DoDFMR 7000.14-R, Volume 5.
 - e. Spare cashier keys and combinations are stored in a sealed envelope in the vault.
 - f. There is only one cashier operating per cashier cage.
 - g. Cashiers secure their cash drawers and cashier cage when absent.
 - h. The cashier standard operating procedure (SOP) is adequate and enforced.
 - i. The cashiers sign indicating that they have read and understand the SOP.
 - j. A background check is conducted on all cashiers.
 - k. The cashier counts all money at least twice before issuing or accepting.
 - l. The cashier verifies the identification, signature, and expiration of term of service (ETS) date of all customers.
 - m. No personal checks are cashed if the customer has less than 60 days until ETS.
 - n. The cashiers have up-to-date signature cards and bad check lists available.
 - o. Vouchers are never transported by a payee to the cashier cage.
 - p. All transactions are only for authorized persons and for authorized amounts.
 - q. All cashiers' personnel records are flagged to prevent them from outprocessing before their account is cleared.
 - r. Proper voucher numbering.
 - s. Cashiers verify all advances and returns.
2. Review the internal control procedures for cash management operations to ensure:
 - a. The cash-holding authority is adequate and adhered to.
 - b. All negotiable instruments are deposited daily and cash is deposited as necessary.
 - c. Quarterly cash counts occur.
 - d. Cashiers have a limited amount of cash in their safes overnight.
 - e. All records are updated and maintained properly.
 - f. The Disbursing Officer (DO), Deputy DO, or Disbursing Agent signs all cash collection vouchers (CCVs).
 - g. All money received is verified.
 - h. No slush funds are maintained.
 - i. Immediate reporting of all losses of funds to the Finance and Accounting Officer.
 - j. Proper separation of duties.
 - k. All transactions for \$750.00 or more are approved by the DO.
 - l. All combinations are changed every six months or as necessary.
 - m. Intrusion devices are used, if necessary, and tested periodically.
 - n. Vaults and safes meet the specifications outlined in DoDFMR 7000.14-R, Volume 5.

Performance Steps

3. Review the internal control procedures for agent operations to ensure:
 - a. Agent orders are complete and the original signed order is kept on file.
 - b. All agents' personnel records are flagged to prevent them from outprocessing before their account is cleared.
 - c. Agents are properly trained.
 - d. All agents sign their instructions indicating that they have read and understood both their written and verbal instructions.
 - e. Agents have an armed guard and their own secure container when receiving or returning funds.
 - f. The identification, signature, and ETS date of all agents is verified before issuing funds.
 - g. Funds are issued in accordance with the agent's orders.
 - h. All advances and returns are recorded on a Statement of Agent Officer's Account (DD Form 1081).
4. Review the internal control procedures for Treasury check operations to ensure:
 - a. All new check stocks are verified upon arrival.
 - b. All checks are secured.
 - c. All blank checks issued for preparation are signed for by the clerk.
 - d. Any blank checks returned are verified.
 - e. All returned and undeliverable checks are controlled and kept secure.
 - f. The signature die and check-signing machine are properly secured.
 - g. All checks issued remain in sequence.
 - h. The weekly check issue report is sent to the Treasury Department.
 - i. Proper procedures are followed for all spoiled and voided checks in accordance with task 805A-44A-6120.
 - j. All checks are prepared correctly and the information on them is correct before certification.
 - k. The check register is maintained at all times.
 - l. The check register is verified with the Daily Statement of Accountability (DD Form 2657) daily.

Evaluation Preparation:

This task may be evaluated using two methods.

- a. **SELF EVALUATION.** Perform the task on the job, using the materials listed in the conditions statement. Evaluate yourself, using the performance measures, graded in accordance with the Evaluation Guidance section.
- b. **SUPERVISOR EVALUATION.** Ensure the soldier has the materials listed in the conditions statement. Have the soldier perform the task. Evaluate the soldier, using the performance measures, graded in accordance with the Evaluation Guidance section.

Performance Measures

	<u>GO</u>	<u>NO GO</u>
1. Reviewed the internal control procedures for cashier operations to ensure they were adequate.	<u>✓</u>	—
2. Reviewed the internal control procedures for cash management operations to ensure they were adequate.	<u>✓</u>	—
3. Reviewed the internal control procedures for agent operations to ensure they were adequate.	<u>✓</u>	—
4. Reviewed the internal control procedures for Treasury check operations to ensure they were adequate.	<u>NA</u>	—

Evaluation Guidance:

- a. **SELF EVALUATION.** The task has been completed successfully if all performance measures are scored a GO. If you evaluated yourself a NO GO on any performance measure, refer to the applicable reference cited to research that performance measure prior to reevaluating yourself.
- b. **SUPERVISOR EVALUATION.** The soldier has completed the task successfully if all performance

*DET IC Rep conducted "visit" with
SFC KEMP "OST"*

measures are scored a GO. If the soldier received a NO GO on any performance measure, show the soldier what was done wrong and how to do it correctly, prior to reevaluating the soldier.

References

Required

DODFMR 7000.14-R, VOL 5

FM 3-19-30

Related

Perform Financial Management Detachment Operations

805A-44C-4902

Conditions:

Given a Financial Management Detachment (FMD) that has been deployed and has arrived at their area of responsibility (AOR). There is mission hand-off by a detachment that has been providing support to forces already on the ground. The detachment is providing Military Pay, Travel, Disbursing, Vendor Services, and Accounting support. The Financial Management Tactical Platform (FMTP) is available for use. Documents are being received by unit transmittal memorandums (UTMs). Documents are being coded in theater. Any pay matters that cannot be handled in theater are forwarded to higher headquarters. The following items are available for use:

- a. AR 37-104-4.
- b. Financial Management Tactical Platform (FMTP).
- c. FMTP User Manual.
- d. DFAS-IN Regulation 37-1.
- e. DoDFMR 7000.14-R, Volume 5.
- f. DoDFMR 7000.14-R, Volume 7A.
- g. DoDFMR 7000.14-R, Volume 9.
- h. FM 14-100.
- i. Military Pay Procedures Manual - Active Component (MPPM-AC).
- j. MPPM - Reserve Component (MPPM-RC).
- k. Joint Federal Travel Regulation (JFTR), Volume 1.
- l. Unit Standard Operating Procedures (SOPs).

Standards:

Conduct operations until the mission is completed or transferred to another detachment.

Performance Steps

1. Perform functions to establish operations.
 - a. Establish and maintain security around site.
 - b. Establish and maintain communications with higher headquarters (HQ) and supported units.
 - c. Implement DA Form 8, Duty Roster, to designate/manage assigned duties to appropriate personnel (guard duty, mail run, duty driver, etc.).
 - d. Coordinate mess, bath, and laundry requirements.
 - e. Establish schedule of daily events (training schedule, physical training (PT), preventive maintenance checks and services (PMCS), work-call, etc.).
 - f. Identify finance support team (FST) members.
 - g. Organize the finance area in a manner suitable for effective operation.
 - h. Establish/organize the sleep plan/area.
 - i. Obtain reporting requirements from higher headquarters and establish a submission schedule.
 - j. Coordinate resupply (all classes of supply).
 - k. Coordinate with supported units for finance support.
 - l. Coordinate with the Adjutant General (AG) for daily manifest of personnel entering and leaving the area of operation (AOR).
 - m. Establish procedures to replenish funds.
 - n. Consult higher headquarters for any special requirements.
2. Supervise finance operations (Customer Service, Processing, Disbursing, Vendor Services, and Travel).
 - a. Maintain appropriate logs, files, and reports.
 - b. Establish procedures for accountability and disposition of all documents received in Military Pay operations.
 - c. Establish procedures for accountability and disposition of all documents received in Disbursing operations.

Performance Steps

- d. Establish procedures for accountability and disposition of all documents received in Vendor Services operations.
- e. Establish procedures for accountability and disposition of all documents received in Travel operations.
- f. Establish procedures for disposition of reports received for processing.
- g. Establish procedures and controls for supporting the local procurement effort for daily needs of the force.
- h. Print and distribute Net Pay Advices (NPA) and Leave and Earnings Statements (LES).
- i. Implement procedures to close out the FMD duties should the mission be completed.
- j. Implement procedures to transfer duties of the FMD should the mission be transferred to another detachment.

Evaluation Preparation:

This task may be evaluated using two methods.

- a. **SELF EVALUATION.** Perform the task on the job, using the materials listed in the conditions statement. Evaluate yourself, using the performance measures, graded in accordance with the Evaluation Guidance section.
- b. **SUPERVISOR EVALUATION.** Ensure the soldier has the materials listed in the conditions statement. Have the soldier perform the task. Evaluate the soldier, using the performance measures, graded in accordance with the Evaluation Guidance section.

Performance Measures

	<u>GO</u>	<u>NO GO</u>
1. Established and ensured security was maintained around the site.	<u>NA</u>	—
2. Established and maintained communications with higher headquarters (HQ) and supported units.	<u>✓</u>	—
3. Implemented necessary Duty Rosters, DA Forms 6, which effectively designated and managed assigning duties to appropriate personnel.	<u>✓</u>	—
4. Coordinated mess, bath, and laundry requirements.	<u>✓</u>	—
5. Established a schedule of daily events (i.e., training schedule).	<u>✓</u>	—
6. Identified finance support team (FST) members.	<u>✓</u>	—
7. Organized the finance area in a manner suitable for effective operation.	<u>✓</u>	—
8. Established a sleep plan and organized the sleep area.	<u>✓</u>	—
9. Obtained reporting requirements from higher headquarters and established a submission schedule.	<u>✓</u>	—
10. Coordinated resupply for all classes of supply.	<u>NA</u>	—
11. Coordinated finance support with all supported units.	<u>NA</u>	—
12. Coordinated with the Adjutant General (AG) for daily receipt of manifests for all personnel entering and leaving the area of operation (AOR).	<u>NA</u>	—
13. Established procedures for replenishment of funds.	<u>✓</u>	—
14. Consulted higher headquarters for any special requirements.	<u>✓</u>	—
15. Maintained appropriate logs, files, and reports.	<u>✓</u>	—
16. Established procedures for accountability and disposition of all documents received in Military Pay operations.	<u>✓</u>	—

Performance Measures

	<u>GO</u>	<u>NO GO</u>
17. Established procedures for accountability and disposition of all documents received in Disbursing operations.	<u>/</u>	<u>—</u>
18. Established procedures for accountability and disposition of all documents received in Vendor Services operations.	<u>✓</u>	<u>—</u>
19. Established procedures for accountability and disposition of all documents received in Travel operations.	<u>NA</u>	<u>—</u>
20. Established procedures for disposition of all reports received for processing.	<u>NA</u>	<u>—</u>
21. Established procedures and controls in support of the local procurement process.	<u>NA</u>	<u>—</u>
22. Printed and distributed Net Pay Advices (NPA) and Leave and Earnings Statements (LES).	<u>NA</u>	<u>—</u>
23. Implemented procedures to close out the FMD duties should the mission be completed.	<u>NA</u>	<u>—</u>
24. Implemented procedures for transfer duties of the detachment should the mission be transferred to another detachment.	<u>NA</u>	<u>—</u>

Evaluation Guidance:

- a. **SELF EVALUATION.** The task has been completed successfully if all performance measures are scored a GO. If you evaluated yourself a NO GO on any performance measure, refer to the applicable reference cited to research that performance measure prior to reevaluating yourself.
- b. **SUPERVISOR EVALUATION.** The soldier has completed the task successfully if all performance measures are scored a GO. If the soldier received a NO GO on any performance measure, show the soldier what was done wrong and how to do it correctly, prior to reevaluating the soldier.

References**Required**

AR 37-104-4
 DFAS-IN MANUAL 37-100-FY
 DFAS-IN REG 37-1
 DODFMR 7000.14-R, VOL 5
 DODFMR 7000.14-R, VOL 7A
 DODFMR 7000.14-R, VOL 9
 FM 14-100
 JFTR VOL 1
 MANUAL-MPPM (AC)
 MANUAL-MPPM (RC)

Related

*Items simulated at cortex
 combined with mobilization time
 at Ft McCoy.*